IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R. No. 20 of 1998

DATE OF DECISION: 19.7.2007

The Commissioner of Income-tax, Jalandhar

…Applicant

Versus

M/s Ambika Forging, Jalandhar

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Sanjiv Bansal, Advocate,
for the applicant-revenue.

Mr. S.K. Mukhi, Advocate,
for the respondent-assessee.

JUDGMENT

M.M. KUMAR, J.

The following question of law emerging from the order dated 24.4.1997, passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar, in I.T.A. Nos. 446 & 670 (ASR)/1991 in respect of the Assessment Year 1988-89 has been referred for the opinion of this Court under Section 256(1) of the Income-tax Act, 1961 (for brevity, 'the Act'):-

> "Whether on the facts and in the circumstances of the case, the Commissioner of Income-tax (Appeals) and the Tribunal have rightly upheld the claim of the assessee for deduction of Rs. 8,50,000/- allegedly paid to commission to late Sh. B.M. Goel?"

It has not been disputed that in respect of the Assessment Year 1987-88 similar question of law in the case of the assessee itself was considered in I.T.R. No. 9 of 1996, decided on 5.9.2006, by a Division Bench of this Court and has been answered against the revenue and in favour of the assessee. There is no dispute raised by the learned counsel for the revenue with regard to the aforementioned factual position.

In view of the above, the question is answered against the revenue.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

July 19, 2007
Pkapoor